

Requested by SENATE COMMITTEE ON JUDICIARY (at the request of Oregon Law Commission)

**PROPOSED AMENDMENTS TO  
SENATE BILL 164**

1 On page 8 of the printed bill, delete lines 18 through 27 and insert:

2 “**NOTE:** Section 12 was deleted by amendment. Subsequent sections were  
3 not renumbered.”.

4 On page 14, line 5, after “any” delete the rest of the line and insert “ju-  
5 dicial review of the order or, if judicial review is not sought,”.

6 Delete lines 7 through 17 and insert:

7 “(3)(a) Except as provided in paragraph (b) of this subsection, the Director  
8 of the Department of Revenue may recommend to the Secretary of State that  
9 the Secretary of State administratively dissolve a limited liability company  
10 for a failure to comply with the tax laws of the state. If the Secretary of  
11 State agrees with the director, the Secretary of State may dissolve the lim-  
12 ited liability company under section 66 of this 2025 Act.

13 “(b)(A) The director may not recommend administrative dissolution if the  
14 limited liability company may appeal, or has an appeal pending of, the lim-  
15 ited liability company’s tax liability or of another action of the Department  
16 of Revenue related to the failure of the limited liability company to comply  
17 with the tax laws of the state.

18 “(B) As used in this paragraph, ‘appeal’ means a written objection, debt  
19 dispute or conference with the department or an appeal to the Oregon Tax  
20 Court or a subsequent appeal to an appellate court of last resort.

21 “(c) The Secretary of State, in consultation with the department, may

1 specify what constitutes a failure to comply with the tax laws of the state  
2 for the purposes set forth in paragraphs (a) and (b) of this subsection.”.

3 In line 28, delete “appeal” and insert “seek judicial review” and after  
4 “183.500” insert “of”.

5 On page 20, line 1, delete “appeal” and insert “seek judicial review” and  
6 after “183.497” insert “of”.

7 On page 43, line 20, after “section,” insert “except as provided in sub-  
8 section (4) of this section,”.

9 After line 27, insert:

10 “(4)(a) A claim against a dissolved limited liability company that may be  
11 satisfied, in whole or in part, by insurance assets held by, on behalf of or for  
12 the benefit of the dissolved limited liability company, including any rights,  
13 benefits or proceeds arising or derived from the insurance assets, is not  
14 subject to the time limitation set forth in subsection (3) of this section, but  
15 is subject to other applicable statutes of limitation. A claimant that brings  
16 a claim after the time limitation set forth in subsection (3) of this section  
17 may not recover from the dissolved limited liability company more than the  
18 rights, benefits or proceeds available from the insurance assets.

19 “(b) Notwithstanding section 20 of this 2025 Act, a claimant may serve a  
20 summons or other process upon a dissolved limited liability company for a  
21 claim described in paragraph (a) of this subsection by delivering the sum-  
22 mons or process to a director or officer of the dissolved limited liability  
23 company, to a person that has charge of the dissolved limited liability  
24 company’s assets or, if the claimant cannot locate the director, officer or  
25 person, to any agent that was authorized to accept service of process imme-  
26 diately before the limited liability company dissolved.

27 “(c) If a claimant states in an affidavit to a circuit court of this state that  
28 the claimant cannot, after due diligence, locate any of the persons described  
29 in paragraph (b) of this subsection, the court may provide in an order that  
30 the claimant may serve process upon the dissolved limited liability company

1 by personally delivering the service, together with a copy of the order of the  
2 court, to the office of the Secretary of State. Service delivered as provided  
3 in this paragraph is complete on the 10th day after delivery.”.

4 In line 28, delete “(4)” and insert “(5)”.

5 In line 31, after “assets” insert “including, without limitation, any insur-  
6 ance assets held by or for the benefit of the dissolved limited liability com-  
7 pany that are available to satisfy the claim”.

8 On page 46, line 6, delete “appeal” and insert “seek judicial review of”.

9 On page 54, line 44, delete “appeal” and insert “seek judicial review of”.

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